

## GLOSSARY OF KEY TERMS

**Ability to Pay**

A concept of tax fairness that people with different amounts of wealth or different amounts of income should pay tax at different rates. Wealth includes assets and property, such as houses, cars, stocks, bonds, and savings accounts. Income includes wages, interest, and dividends.

**Adjusted Gross Income**

Total income reduced by certain amounts, such as contributions made to a traditional IRA or student loan interest payments.

**Credits**

A direct reduction of tax owed. Credits are allowed for such purposes as child care expenses, higher education costs, qualifying children, and earned income of low-income taxpayers.

**Dependent**

A person who relies on someone else for support. A taxpayer may claim an exemption for a dependent if certain conditions (dependency tests) are met. Taxpayers cannot claim themselves or their spouses as dependents.

**Dividends**

A corporation's distributions to its shareholders from its earnings and profits.

**Earned Income**

Includes wages, salaries, tips, net earnings from self-employment, and other income received for personal services.

**Earned Income Credit**

A credit that can be paid to low-income workers, even if no income tax was withheld from the worker's pay. To receive the credit, a qualified taxpayer must file a tax return.

**IRS e-file**

IRS e-file uses automation to replace most of the manual steps used to process paper returns. The information on a tax return is transmitted electronically to an IRS computer where it is automatically checked and processed. Refunds can go into the taxpayer's savings or checking account by Direct Deposit. Electronic filing is faster and more accurate.

**Exempt (from Withholding)**

Free from withholding of federal income tax. Must meet certain income, tax liability, and dependency criteria. Does not exempt a person from other kinds of tax withholding, such as social security tax.

**Exemption (Personal or Dependency)**

Amount that taxpayers can claim for themselves, their spouses, and eligible dependents. The total is subtracted from adjusted gross income before tax is figured on the remaining income (taxable income).

**Federal/State e-file**

Program, sponsored by IRS in partnership with participating states that allows taxpayers to file federal and state income tax returns electronically at the same time.

**Gross Income**

Money, goods, and property a person received that must generally be reported on a tax return and may be included in taxable income.

**Interest Income**

Income a person receives from certain financial accounts or from lending money to someone else.

**Standard Deduction**

An amount provided by law and based on filing status, age, blindness, and dependency that taxpayers may deduct from their adjusted gross income before tax is determined.

**Tax Withholding**

Money that an employer holds back from an employee's pay to pay part or all of the employee's taxes.

**Taxable Income**

The income on which tax is figured.

**TeleFile**

Filing returns over touch-tone phone. The taxpayer must receive a Tele-File package by mail and qualify to use Form 1040EZ.

**1040PC**

A condensed paper tax return prepared on a personal computer using IRS-accepted tax preparation software, plain paper, and a printer. The return is mailed. Refunds go into the taxpayer's savings or checking account by Direct Deposit.

**Unearned Income**

Income other than pay for work performed. Interest and dividends from savings or investments are common types of unearned income.

**Withholding Allowance**

Claimed by an employee on Form W-4. An employer uses the number of allowances claimed, together with income earned and marital status, to determine how much income tax to withhold from wages.

FORM W-4

**Form W-4 (2000)**

**Purpose.** Complete Form W-4 so your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

**Exemption from withholding.** If you are exempt, complete only lines 1, 2, 3, 4, and 7, and sign the form to validate it. Your exemption for 2000 expires February 16, 2001.

**Note:** You cannot claim exemption from withholding if (1) your income exceeds \$700 and includes more than \$250 of unearned income (e.g., interest and dividends) and (2) another person can claim you as a dependent on their tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. They will help you figure the number of withholding allowances you are entitled to claim. **However, you may claim fewer (or zero) allowances.**

**Child tax and higher education credits.** For details on adjusting withholding for these and other credits, see **Pub. 919, How Do I Adjust My Tax Withholding?**

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line E below.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using **Form 1040-ES, Estimated Tax for Individuals.** Otherwise, you may owe additional tax.

**Two earners/two jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 prepared for the highest paying job and zero allowances are claimed for the others.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2000. Get Pub. 919 especially if you used the **Two-Earner/Two-Job Worksheet** on page 2 and your earnings exceed \$150,000 (Single) or \$200,000 (Married). **Recent name change?** If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

**Personal Allowances Worksheet (Keep for your records.)**

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . **A** \_\_\_\_\_

B Enter "1" if:   
 • You are single and have only one job; or   
 • You are married, have only one job, and your spouse does not work; or   
 • Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less. . . . . **B** \_\_\_\_\_

C Enter "1" for your **spouse**. But, you may choose to enter -0- if you are married and have either a working spouse or more than one job. (Entering -0- may help you avoid having too little tax withheld.) . . . . . **C** \_\_\_\_\_

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . **D** \_\_\_\_\_

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . . . . **E** \_\_\_\_\_

F Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit . . . . . **F** \_\_\_\_\_

**G Child Tax Credit:**

- If your total income will be between \$18,000 and \$50,000 (\$23,000 and \$63,000 if married), enter "1" for each eligible child.
- If your total income will be between \$50,000 and \$80,000 (\$63,000 and \$115,000 if married), enter "1" if you have two eligible children, enter "2" if you have three or four eligible children, or enter "3" if you have five or more eligible children. **G** \_\_\_\_\_

**H** Add lines A through G and enter total here. **Note:** This may be different from the number of exemptions you claim on your tax return. **H** \_\_\_\_\_

For accuracy, complete all worksheets that apply.   
 • If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.   
 • If you are **single**, have **more than one job** and your combined earnings from all jobs exceed \$34,000, **OR** if you are **married** and have a **working spouse or more than one job** and the combined earnings from all jobs exceed \$60,000, see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.   
 • If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form <b>W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>	OMB No. 1545-0010 <b>2000</b>
▶ For Privacy Act and Paperwork Reduction Act Notice, see page 2.			
1 Type or print your first name and middle initial		Last name	
2 Your social security number			
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <i>Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.</i>	
City or town, state, and ZIP code		4 If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card . . . . . <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above OR from the applicable worksheet on page 2)		5	
6 Additional amount, if any, you want withheld from each paycheck . . . . .		6 \$	
7 I claim exemption from withholding for 2000, and I certify that I meet BOTH of the following conditions for exemption: • Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability AND • This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. If you meet both conditions, write "EXEMPT" here . . . . .		7	
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.			
Employee's signature (Form is not valid unless you sign it) ▶		Date ▶	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)	
		10 Employer identification number	

FORM W-4 cont.

Form W-4 (2000)

Page 2

**Deductions and Adjustments Worksheet**

**Note:** Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 2000 tax return.

- 1 Enter an estimate of your 2000 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2000, you may have to reduce your itemized deductions if your income is over \$128,950 (\$64,475 if married filing separately). See **Worksheet 3** in Pub. 919 for details.) . . . 1 \$ \_\_\_\_\_
- 2 Enter:
 

\$7,350 if married filing jointly or qualifying widow(er)	}	. . . . .	2	\$ _____
\$6,450 if head of household				
\$4,400 if single				
\$3,675 if married filing separately				
- 3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter -0- . . . . . 3 \$ \_\_\_\_\_
- 4 Enter an estimate of your 2000 adjustments to income, including alimony, deductible IRA contributions, and student loan interest . . . . . 4 \$ \_\_\_\_\_
- 5 Add lines 3 and 4 and enter the total (Include any amount for credits from **Worksheet 7** in Pub. 919.) . . . . . 5 \$ \_\_\_\_\_
- 6 Enter an estimate of your 2000 nonwage income (such as dividends or interest) . . . . . 6 \$ \_\_\_\_\_
- 7 Subtract line 6 from line 5. Enter the result, but not less than -0- . . . . . 7 \$ \_\_\_\_\_
- 8 Divide the amount on line 7 by \$3,000 and enter the result here. Drop any fraction . . . . . 8 \_\_\_\_\_
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 . . . . . 9 \_\_\_\_\_
- 10 Add lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 . . . . . 10 \_\_\_\_\_

**Two-Earner/Two-Job Worksheet**

**Note:** Use this worksheet only if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) . . . . . 1 \_\_\_\_\_
- 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here . . . . . 2 \_\_\_\_\_
- 3 If line 1 is **MORE THAN OR EQUAL TO** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter -0-) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . . . 3 \_\_\_\_\_

**Note:** If line 1 is **LESS THAN** line 2, enter -0- on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year end tax bill.

- 4 Enter the number from line 2 of this worksheet . . . . . 4 \_\_\_\_\_
- 5 Enter the number from line 1 of this worksheet . . . . . 5 \_\_\_\_\_
- 6 Subtract line 5 from line 4 . . . . . 6 \_\_\_\_\_
- 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . . 7 \$ \_\_\_\_\_
- 8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . . 8 \$ \_\_\_\_\_
- 9 Divide line 8 by the number of pay periods remaining in 2000. For example, divide by 26 if you are paid every other week and you complete this form in December 1999. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . 9 \$ \_\_\_\_\_

**Table 1: Two-Earner/Two-Job Worksheet**

Married Filing Jointly				All Others			
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above
\$0 - \$4,000	0	41,001 - 45,000	8	\$0 - \$5,000	0	65,001 - 80,000	8
4,001 - 7,000	1	45,001 - 55,000	9	5,001 - 11,000	1	80,001 - 100,000	9
7,001 - 13,000	2	55,001 - 63,000	10	11,001 - 17,000	2	100,001 and over	10
13,001 - 19,000	3	63,001 - 70,000	11	17,001 - 22,000	3		
19,001 - 25,000	4	70,001 - 85,000	12	22,001 - 27,000	4		
25,001 - 31,000	5	85,001 - 100,000	13	27,001 - 40,000	5		
31,001 - 37,000	6	100,001 - 110,000	14	40,001 - 50,000	6		
37,001 - 41,000	7	110,001 and over	15	50,001 - 65,000	7		

**Table 2: Two-Earner/Two-Job Worksheet**

Married Filing Jointly		All Others	
If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$50,000	\$420	\$0 - \$30,000	\$420
50,001 - 100,000	.780	30,001 - 60,000	.780
100,001 - 130,000	.870	60,001 - 120,000	.870
130,001 - 250,000	1,000	120,001 - 270,000	1,000
250,001 and over	1,100	270,001 and over	1,100

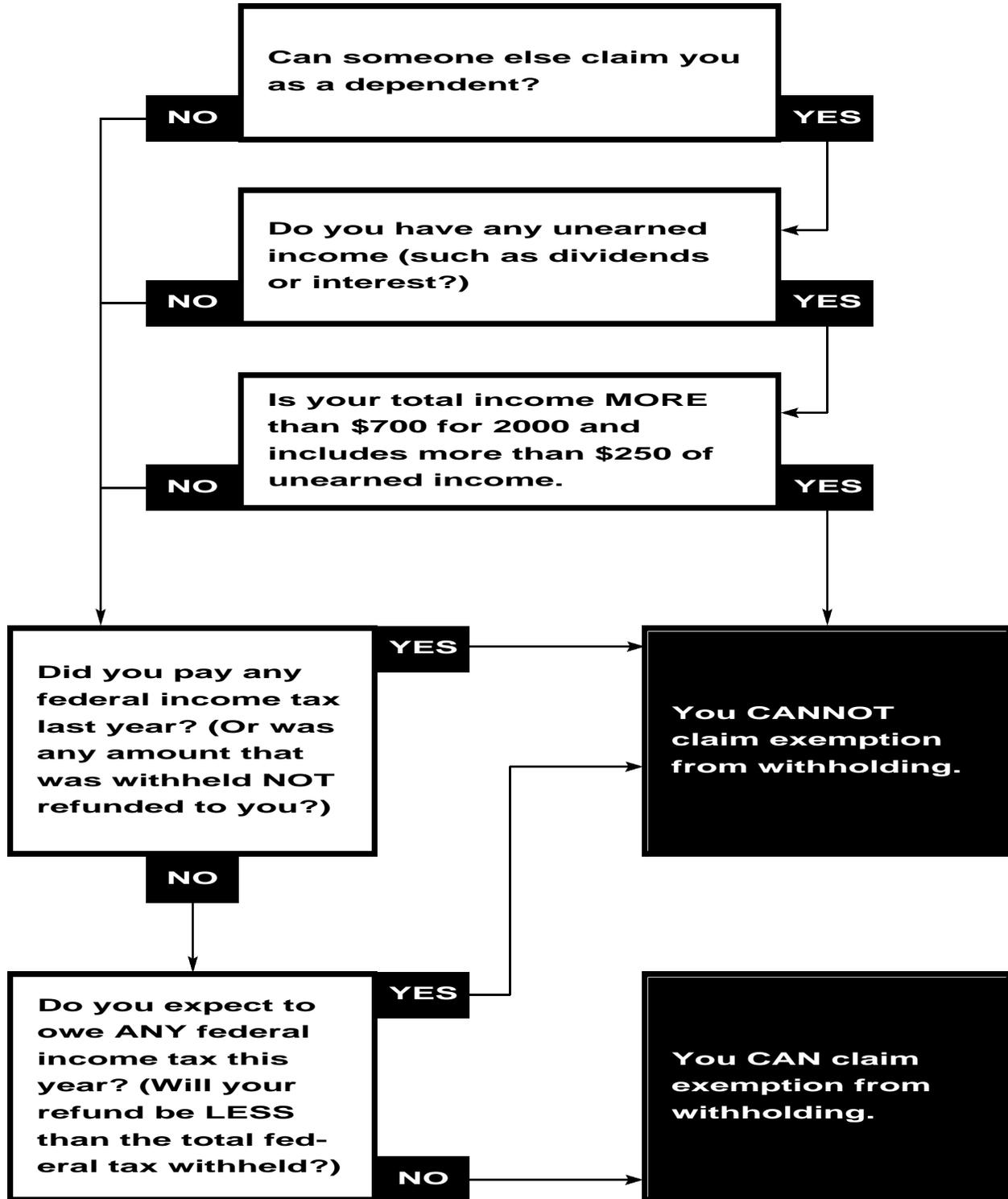
**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and for use in the National Directory of New Hires.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 46 min., **Learning about the law or the form** 13 min., **Preparing the form** 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, give it to your employer.

**ARE YOU EXEMPT FROM WITHHOLDING?\***



\* Different amounts apply if you are blind. All questions and case studies in this lesson use the amounts shown here

## THE DEPENDENCY TESTS

There are five tests to determine whether someone is your dependent: member of household or relationship, joint return, citizenship, gross income, and support tests.

You are allowed one exemption for each person you can claim as a dependent. Each dependent must meet all five of the following tests:

### Test 1: Relationship or Member of Household Test

Your dependent must be either your relative or someone who lived in your home as a member of your household all year; the relationship must not violate local law.

#### The following are considered your relatives:

- Your child. Your child includes your son, daughter, stepchild, adopted child; a child who lived in your home as a family member, if placed with you by an authorized placement agency for legal adoption; or a foster child (any child who lived in your home as a family member for the whole year).
- Your grandchild, great-grandchild, etc.
- Your son-in-law, daughter-in-law.
- Your parent, grandparent, stepparent, parent-in-law.
- Your brother, sister, stepbrother, stepsister, brother-in-law, sister-in-law, half-brother, half-sister.
- If related by blood, your aunt, uncle, nephew, niece.
- Any person, related or not, who was a member of your household for the entire year, except for anyone who was your spouse at any time during the year.

### Test 2: Gross Income Test

If your child is under age 19 at the end of the tax year or under age 24 and a full-time student, he or she does not have to meet the gross income test. Your child age 19 or over and who is not a full-time student under age 24 can meet this test only if his or her gross income was less than \$2,800 for 2000.

Other relatives or household members must have gross incomes of less than \$2,800 for 2000.

### Test 3: Support Test

An individual may meet the support test if you contribute more than 50% of his or her total support during the calendar year.

If you contributed more than 10% of someone's support and together with others contributed more than half, you or one of the others who contributed more than 10% may meet the support test. You and the other contributors have to decide who will claim the person as a dependent if the other four tests are met.

If you, either alone or together with others, contributed 50% or less of someone's support, you cannot claim that person as a dependent.

### Test 4: Citizenship or Resident Test

The dependent must be a U.S. citizen or resident alien, a resident of Canada or Mexico, or your adopted child who is not a U.S. citizen but lived in your home the entire year.

### Test 5: Joint Return Test

Generally, your married dependent cannot file a joint return with his or her spouse.

**Note:** If neither the dependent nor the dependent's spouse is required to file but they file a joint return to get a refund of all tax withheld, you may claim him or her if the other four tests are met.

EXAMPLES

EXAMPLE 1

Jay R. Blue is single and works a few hours each month at his uncle's shop. Jay had no income tax liability last year, and he expects to earn between \$300 and \$400 in wages this year. He also expects to receive about \$75 in interest income. His parents claim him as a dependent on their tax return. His Personal Allowance Worksheet and Form W-4 are shown here:

**Form W-4 (2000)**

Person, Complete Form W-4 on your employer's behalf. Do not complete Form W-4 for yourself. If you are a dependent, your employer should have a copy of Form W-4 from your parent or guardian. If you are a dependent, you may want to refigure your withholding each year.

**1** Type or print your full name and suffix (last, first, middle initial, and ZIP code)

**2** Your social security number

**3** Home address (number and street or rural route), city or town, state, and ZIP code

**4** Total number of allowances you are claiming from the # above OR from the applicable worksheet on page 3

**5** Additional amount, if any, you want withheld from each paycheck

**6** I claim exemption from withholding for 2000, and I certify that I meet BOTH of the following conditions for exemption:

**7** Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability AND

**8** This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability.

**9** If you meet both conditions, write "EXEMPT" here

**10** Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim a lower amount.

**11** Employer's name and address (Employer: Complete lines 10 and 11 only if sending to the IRS)

**12** Employer's signature (Print name and title)

**13** Employer's identification number

**14** Date (MM/YY)

**15** Signature (Print name and title)

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**84** Signature (Print name and title)

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**97** Signature (Print name and title)

**98** Signature (Print name and title)

**99** Signature (Print name and title)

**100** Signature (Print name and title)

Standard Deduction Worksheet for Dependents—Line 22

Keep for Your Records

Use this worksheet only if someone can claim you (or your spouse if married filing jointly) as a dependent.



1. Add \$250 to the amount from Form 1040A, line 7. Enter the total	1.	_____
2. Minimum standard deduction	2.	700.00
3. Enter the larger of line 1 or line 2.	3.	_____
4. Enter the amount shown below for your filing status.	4.	_____
<ul style="list-style-type: none"> <li>• Single—\$4,400</li> <li>• Married filing separately—\$3,675</li> <li>• Married filing jointly or qualifying widow(er)—\$7,350</li> <li>• Head of household—\$6,450</li> </ul>		
5. Standard deduction.		
a. Enter the smaller of line 3 or line 4. If under 65 and not blind, stop here and enter this amount on Form 1040A, line 22. Otherwise, go to line 5b.	5a.	_____
b. If 65 or older or blind, multiply the number on Form 1040A, line 21a, by: \$1,100 if single or head of household; \$850 if married filing jointly or separately, or qualifying widow(er)	5b.	_____
c. Add lines 5a and 5b. Enter the total here and on Form 1040A, line 22	5c.	_____

